

believe that Senator Beutler is correct, the first part of the amendment was a part of the original amendments. This, you do not change that, isn't that correct?

SENATOR BEUTLER: (inaudible).

SENATOR CARSTEN: Well while we are waiting on that, I have also showed these amendments to the representatives of the oil industry, the producers particularly and have had no negative response from them. So I am assuming, as chairman of the committee, Senator Clark, that this is acceptable to the producers as well as the industry as a whole. Thank you.

PRESIDENT: (GAVEL) Senator Beutler. Is there anyone else who wishes to speak on this proposal of Senator Beutler's? Senator Wesely.

SENATOR WESELY: Thank you. Mr. President, members of the Legislature, we have spent some time reviewing the proposal by Senator Beutler. We went to the Revenue Department, we went to the Oil and Gas Commission and we worked with Senator Vickers and Senator Schmit on 224. What we are trying to do in both 224 and 228 is clarify some things on presently who is paying the severance tax, how the severance tax is collected, the liens involved and everybody that I know of has been agreeing to those changes and the amendment that Senator Beutler has brought up. The concerns of Senator Clark were evidently contained in and are contained in LB 224 and we are trying to clean up the language in this bill that is already being dealt with in part in LB 224. That is a bill that we just amended dealing with liens again. Senator Vickers and Senator Schmit have been working in the same area as we have and Senator Carsten has worked in the Revenue Committee and I think we have an agreement on what needs to be done. In fact the producers are the ones that have brought some of these changes to us particularly in the case of who is supposed to be paying the tax, there has been some uncertainty and we want to clarify that and we are clarifying it in the way that it was brought to us by the producers. So I think the concerns raised here are not accurate and the problems are. . . have been dealt with and the amendments are acceptable.

PRESIDENT: I recognize Senator Beutler to close.

SENATOR BEUTLER: Mr. President and members of the Legislature, I don't know if I stepped into some dispute between. . . some difference of philosophies between members of the Legislature or not, but that first page and the language that Senator Clark